2002

CLASSIFICATION OF INDUSTRIES AND ASSESSMENT RATES

Newfoundland and Labrador

2002
TABLE OF RATES
2002 Industry Assessment Rates

The rates provided in this booklet are the 2002 industry assessment rates per $100 of assessable payroll except logging, volunteer firefighters, ambulance operators, and fish purchasing. The minimum assessment for any employer during the calendar year 2002 is $50.

In determining the amount of assessable payroll for the year 2002, the earnings of each worker (for the whole or any part of the calendar year) are to be included up to a maximum of $45,500.

The industry base assessment rate may be obtained by reference to the alphabetical index.

Once registered, all employers are classified on the basis of industry for insurance purposes. The industry group collectively pays the cost of all injuries that arise within the industry group. For classification purposes, the groups must be sufficiently large to provide for an adequate spread of risk and some stability in the assessment rate.

For assessment purposes, employers are classified by the industry or industries in which they are operating represented by NIC codes (Newfoundland Industrial Classification codes). The classification encompasses all work incidental to the production of goods and services provided. Incidental is where an operation, regardless of whether separated by location or payroll, exists to service the prime industry of the firm. Separate NIC codes are not allowed if the operation or activity is a supportive, inescapable or an ancillary part of the firm's main industry. For example, a manufacturing firm which maintains a sales division, or sales outlet to sell its own products is not accorded a separate sales category; rather the sales are considered an inescapable part of the firm's manufacturing operation.

Construction Industry Levy

The Newfoundland and Labrador Construction Safety Association in partnership with the Commission implements a levy on firms operating in the NIC codes associated with the construction industry. The levy provides funding for the NLSCA to work with industry to provide a positive safety culture.

Newfoundland Industry Classification

Why do I pay the same rate for my office workers and for my shop workers?

Classifications are based on the complete industry rather than on occupations within that industry for a number of reasons:

Simplicity — Attempting to classify employees individually would mean vastly more complicated guidelines and reporting and auditing procedures. (Many occupations are difficult to categorize and many employees perform two or more functions within the same business). The result would be much higher administration costs which would be passed on to the employer.

The number of classifications and rates — Occupational rating would require far more classifications and assessment rates than there are in the current system. Each classification would include fewer employees and a less stable revenue base. This would result in widely fluctuating assessment rates. Classification by occupation would not change the cost of claims. The total cost within any particular industry would not change if the assessment for some occupations were reduced; however, the rates for other occupations within the industry would have to vastly increase.

Experience Rating System (ERS)

For individual employers, who are experienced rated, the assessment rate will differ from the industry rates quoted in this booklet. The maximum deviation from the base assessment rate is an increase of 40% or decrease of 20%.

Experience rating is designed to improve employer awareness of the importance of safety in the workplace and to achieve equity through the use of rewards and penalties based on the employer's own accident cost experience compared to the industry's average cost. For more information concerning the experience rating program, please call (709) 778-1211.

Notice

The information contained in this booklet is for informational purposes only. The *Workplace Health, Safety and Compensation Act*, along with its Regulations constitute the official reference documents.

The Employer's Payroll Statement and Contractor's Report must be completed and returned on or before February 28, 2002.

Notice to Employers

1. If an employer feels that they have been incorrectly classified, a detailed description of the type of industry in which they are operating must be sent to:

   Workplace Health, Safety and Compensation Commission
   Attn: Rate Analyst
   P O Box 9000, St. John's, NF, A1A 3B8
   Telephone: (709) 778-1189 1-800-563-9000 (in Newfoundland and Labrador)
   Fax: (709) 778-1110
   e-mail: pnewell@whscc.nf.ca

2. It is the responsibility of the employer to advise the rate analyst, in writing, of a change in the main industrial undertaking of his/her operation.

3. Employers are required to report injuries to the Commission within 3 days of the injury. Forms can be faxed to (709) 778-1302.

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2002
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Shingle & Shake Industry	2511	4
Ship Chartering Industry	4544	11
Shipbuilding & Repair Industry (including Oil Rigs)	3271	6
Shoe Repair	9791	23
Shoe Stores	6111	15
Siding Work	4232	9
Sign & Display Industry	3971	8
Silviculture	0511	1
Single Family Housing	4011	8
Site Work — Other	4219	9

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Newfoundland Industry Classification (NIC)	NIC Code	Page
Skiing Facilities	9653	22
Soap & Cleaning Compounds Industry	3761	8
Social Rehabilitation Services	8647	21
Social Service Planning & Advocacy Agencies	8694	21
Soft Drink Industry	1111	3
Soil Preparation, Planting & Cultivating Services	0221	23
Sound Recording Services	9614	22
Sporting Goods Industry	3931	8
Sporting Goods Stores	6541	17
Sports & Recreation Clubs — Other	9659	22
Spun Yarn & Woven Cloth Industries — Other	1829	7
Stamped & Pressed Metal Products Industries — Other	3049	6
Stationery & Office Supplies, Wholesale	5922	14
Steel Foundries	2912	5
Steel Pipe & Tube Industry	2921	5
Steel Reinforcing	4223	9
Stock Brokers	7412	18
Storage & Warehousing Industries n.e.c. — Other	4799	11
Structural & Related Work — Other	4229	9
Structural Concrete Products Industry	3542	7
Structural Steel Erection	4227	9
Sugar & Chocolate Confectionery Industry	1083	3
Supermarkets	6011	15

T

Newfoundland Industry Classification (NIC)	NIC Code	Page
Take-Out Food Services	9213	22
Taverns, Bars & Night Clubs	9221	22
Taxicab Industry	4581	12
Tea & Coffee Industry	1091	3
Telecommunication Carriers Industry	4821	12
Telecommunication Equipment Industry	3351	7
Telephone Answering Services	7795	19
Television Broadcasting Industry	4812	12
Television, Radio & Stereo Stores	6222	17
Terrazzo & Tile Work	4276	10
Textile Products Industries n.e.c. — Other	1999	7
Theatrical & Staged Entertainment Services — Other	9639	22
Ticket & Travel Agencies	9961	23
Tire, Battery, Parts & Accessories Stores	6342	16
Tires & Tubes, Wholesale	5521	14
Tobacco Products, Wholesale	5241	14
Toilet Soaps & Preparations, Wholesale	5232	14
Tour Wholesalers & Operators	9962	23

T

Newfoundland Industry Classification (NIC)	NIC Code	Page
Tourist Courts & Cabins	9113	21
Toy & Hobby Stores	6581	17
Toys & Games Industry	3932	8
Toys, Novelties & Fireworks, Wholesale	5941	14
Trade Work n.e.c. — Other	4299	10
Transportation Industries n.e.c. — Other	4589	12
Truck & Bus Body Industry	3241	6
Truck Transport	4560	11
Truck Transport Industries — Other	4569	11
Trucks & Buses, Wholesale	5512	14
Turbine & Power Transmission Equipment	3194	6

U

Newfoundland Industry Classification (NIC)	NIC Code	Page
University Education	8531	20
Upholstered Household Furniture Industry	2612	4
Urban Transit Systems Industry	4571	12
Used Goods Moving & Storage Industry	4562	11
Utility Industries (including garbage/waste) n.e.c. — Other	4999	11

V

Newfoundland Industry Classification (NIC)	NIC Code	Page
Valet Services, Pressing &/or Repair	9724	22
Vegetable Farms — Other	0152	1
Vending Machine Operators	6911	17
Veterinary Services	0211	23
Volunteer Firefighters & Ambulance Drivers (per operator)	8224	19

W

Newfoundland Industry Classification (NIC)	NIC Code	Page
Waste Materials — Other	5919	14
Watch & Jewellery Repair Shops	6562	17
Water Systems Industry	4931	13
Water Transport	4540	11
Water Transport Industries — Other	4549	11
Water Transport Service Industries	4550	11
Water Well Drilling	4212	8
Waterworks & Sewage Systems	4122	8
Welding	9942	5
Wet Heating & Air Conditioning Work	4243	9
Window Cleaning Services	9952	23
Wine Industry	1141	4
Wine Stores	6022	15
Wire Products Industries — Other	3059	6

Newfoundland Industry Classification (NIC)	NIC Code	Page
Women's Clothing Contractors	2445	7
Women's Clothing Stores	6131	15
Women's Coat & Jacket Industry	2441	7
Women's, Misses' & Children's Outerwear, Wholesale	5312	14
Wood Industries — Other	2590	4
Wood Industries n.e.c. — Other	2599	4
Wooden Box & Pallet Industry	2561	4
Wooden Door & Window Industry	2543	4
Wooden Household Furniture Industry	2611	4
Wool Yarn & Woven Cloth Industry	1821	7
Wrecking & Demolition	4211	8

WORKPLACE HEALTH, SAFETY AND COMPENSATION COMMISSION

2002 Industry Assessment Rates

LIVESTOCK FARMING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0111	Dairy Farms	**$7.42**	$3.18 *
0112	Cattle Farms	**$7.42**	$3.18 *
0113	Hog Farms	**$7.42**	$3.18 *
0114	Poultry & Egg Farms	**$7.42**	$3.18 *
0115	Sheep & Goat Farms	**$7.42**	$3.18 *
0119	Livestock Combination Farms	**$7.42**	$3.18 *
0122	Horse & Other Equine Farms	**$7.42**	$3.18 *
0123	Furs & Skins, Ranch	**$7.42**	$3.18 *
0212	Farm Animal Breeding Services (except Poultry)	**$7.42**	$3.18 *
0213	Poultry Services	**$7.42**	$3.18 *

OTHER FARMING & SILVICULTURE

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0135	Forage, Seed & Hay Farms	**$3.50**	$3.18 *
0141	Field Crop Combination Farms	**$3.50**	$3.18 *
0151	Fruit Farms	**$3.50**	$3.18 *
0152	Other Vegetable Farms	**$3.50**	$3.18 *
0159	Fruit & Vegetable Combination Farms	**$3.50**	$3.18 *
0161	Mushrooms	**$3.50**	$3.18 *
0163	Nursery Products	**$3.50**	$3.18 *
0169	Other Horticultural Specialties	**$3.50**	$3.18 *
0171	Livestock, Field Crop & Horticulture Combination Farms	**$3.50**	$3.18 *
0312	Fish Farming	**$3.50**	$3.18 *
0511	Silviculture	**$3.50**	$3.50 *
0622	Peat Farming	**$3.50**	$3.18 *

FISHING (PER $100 OF FISH PURCHASED)

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0310	Fishing (per $100 of fish purchased)	**$2.14**	$2.43 *

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OFFSHORE FISH HARVESTING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0311	Salt Water Fishing Industry	**$9.89**	$24.46*

LOGGING INDUSTRY (PER CUBIC METRE)

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0411	Logging Industry (per cubic metre)	**$1.89**	$1.98 *
4565	Forest Products Trucking Industry (per cubic metre)	**$1.89**	$1.98 *

IRON MINES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0617	Iron Mines	**$1.32**	$2.68 *

OTHER MINES, QUARRIES & STONE CUTTING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0610	Metal Mines — including Gold	**$4.24**	$6.48 *
0613	Nickel-Copper Mines	**$4.24**	$6.48 *
0623	Gypsum Mines	**$4.24**	$3.22 *
0810	Quarry & Sand Pits	**$4.24**	$5.32 *
0811	Granite Quarries	**$4.24**	$5.32 *
0812	Limestone Quarries	**$4.24**	$5.32 *
0814	Sandstone Quarries	**$4.24**	$5.32 *
0821	Sand & Gravel Pits	**$4.24**	$5.32 *
0929	Other Services Incidental to Mining	**$4.24**	$5.32 *
3599	Other Non-metallic Mineral Products n.e.c.	**$4.24**	$3.78 *

OIL & NATURAL GAS PRODUCTION

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0711	Conventional Oil & Natural Gas Industry (Oil & Gas Production)	**$1.01**	$6.30 *
0712	Non-conventional Crude Oil Industry (Oil & Gas Production)	**$1.01**	$6.30 *

OIL & NATURAL GAS EXPLORATION

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0911	Contract Drilling, Oil & Gas Industry (Oil & Gas Exploration)	**$1.95**	$8.36 *
0919	Other Services Incidental to Oil & Gas (Oil & Gas Exploration)	**$1.95**	$8.36 *

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CONTRACT DRILLING (EXCEPT OIL & GAS)

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0921	Contract Drilling (except Oil & Gas)	**$11.80**	$6.38 *

MEAT & POULTRY PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1010	Meat & Poultry Products	**$29.91**	$10.91 *
1011	Meat & Meat Products (except Poultry)	**$29.91**	$10.91 *

FISH PRODUCTS INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1021	Fish Products Industry (Processing)	**$5.93**	$5.04 *
8272	Salt Fish Operations	**$5.93**	$4.02 *

DAIRY PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1041	Fluid Milk Industry	**$5.05**	$3.92 *
1049	Other Dairy Products Industries	**$5.05**	$3.92 *

OTHER FOOD PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1031	Canned & Preserved Fruit & Vegetable Industry	**$3.42**	$3.42
1032	Frozen Fruit & Vegetable Industry	**$3.42**	$3.42
1053	Feed Industry	**$3.42**	$3.60 *
1071	Biscuit Industry	**$3.42**	$3.42
1072	Bread & Other Bakery Products Industry	**$3.42**	$3.42
1081	Cane & Beet Sugar Industry	**$3.42**	$3.42
1083	Sugar & Chocolate Confectionery Industry	**$3.42**	$3.42
1091	Tea & Coffee Industry	**$3.42**	$3.42
1099	Other Food Products Industries n.e.c.	**$3.42**	$3.42

BEVERAGE INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1111	Soft Drink Industry	**$2.85**	$3.27 *
1131	Brewery Products Industry	**$2.85**	$3.27 *

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BEVERAGE INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1141	Wine Industry	**$2.85**	$3.27 *

LEATHER INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1711	Leather Tanneries	**$9.06**	$3.78 *
1712	Footwear Industry	**$9.06**	$3.78 *
1719	Other Leather & Allied Products Industry	**$9.06**	$3.78 *

SAWMILL & FURNITURE PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
2510	Sawmill & planing mills	**$12.95**	$11.70*
2511	Shingle & Shake Industry	**$12.95**	$11.70*
2512	Sawmill & Planing Mill Products Industry	**$12.95**	$11.70*
2590	Other Wood Industries	**$12.95**	$4.63 *
2599	Other Wood Industries n.e.c.	**$12.95**	$4.63 *
2611	Wooden Household Furniture Industry	**$12.95**	$4.63 *
2612	Upholstered Household Furniture Industry	**$12.95**	$4.63 *
2649	Other Office Furniture Industries	**$12.95**	$4.63 *
2691	Bed Spring & Mattress Industry	**$12.95**	$4.63 *
2692	Hotel & Restaurant Furniture Industry	**$12.95**	$4.63 *

OTHER WOOD PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
2541	Prefabricated Wooden Buildings Industry	**$5.60**	$4.63 *
2542	Kitchen Cabinet & Bathroom Vanity Industry	**$5.60**	$4.63 *
2543	Wooden Door & Window Industry	**$5.60**	$4.63 *
2549	Other Millwork Industries	**$5.60**	$4.63 *
2581	Coffin & Casket Industry	**$5.60**	$4.63 *

BOXES & PAPER PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
2561	Wooden Box & Pallet Industry	**$1.32**	$3.86 *
2710	Pulp & Paper Mills	**$1.32**	$1.73 *
2712	Newsprint Industry	**$1.32**	$1.73 *

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BOXES & PAPER PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
2714	Building Board Industry	**$1.32**	$3.86 *
2721	Asphalt Roofing Industry	**$1.32**	$3.94 *
2731	Folding Carton & Set-up Box Industry	**$1.32**	$3.86 *
2732	Corrugated Box Industry	**$1.32**	$3.86 *
2799	Other Converted Paper Products Industries n.e.c.	**$1.32**	$3.86 *

PRINTING & PUBLISHING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
2810	Printing & Publishing	**$1.97**	$1.40 *
2811	Business Forms Printing Industry	**$1.97**	$1.40 *
2819	Other Commercial Printing Industries	**$1.97**	$1.40 *
2821	Platemaking, Typesetting & Bindery Industry	**$1.97**	$1.40 *
2831	Book Publishing Industry	**$1.97**	$1.40 *
2839	Other Publishing Industries	**$1.97**	$1.40 *
2841	Newspapers, Magazines & Periodicals	**$1.97**	$1.40 *
2849	Other Combined Publishing & Printing	**$1.97**	$1.40 *

PRIMARY METAL & MACHINE SHOPS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
2912	Steel Foundries	**$4.16**	$6.13 *
2919	Other Primary Steel Industries	**$4.16**	$6.13 *
2921	Steel Pipe & Tube Industry	**$4.16**	$6.13 *
2941	Iron Foundries	**$4.16**	$6.13 *
2999	Other Metal Rolling, Casting & Extruding	**$4.16**	$6.13 *
3081	Machine Shop Industry	**$4.16**	$6.13 *
9942	Welding	**$4.16**	$6.13 *

RUBBER, PLASTIC & METAL PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1599	Other Rubber Products Industries	**$5.08**	$4.43 *
1611	Foamed & Expanded Plastic Products Industry	**$5.08**	$4.43 *
1621	Plastic Pipe & Pipe Fittings Industry	**$5.08**	$4.43 *
1691	Plastic Bag Industry	**$5.08**	$4.43 *
1699	Other Plastic Products Industries n.e.c.	**$5.08**	$4.43 *
3021	Metal Tanks (Heavy Gauge) Industry	**$5.08**	$6.13 *
3022	Plate Work Industry	**$5.08**	$6.13 *

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RUBBER, PLASTIC & METAL PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3029	Other Fabricated Structural Metal Products Industries	**$5.08**	$6.13 *
3031	Metal Door & Window Industry	**$5.08**	$4.63 *
3039	Other Ornamental & Architectural Metal Products Industries	**$5.08**	$6.13 *
3041	Custom Coating of Metal Products Industries	**$5.08**	$6.13 *
3049	Other Stamped & Pressed Metal Products Industries	**$5.08**	$6.13 *
3053	Industrial Fastener Industry	**$5.08**	$6.13 *
3059	Other Wire Products Industries	**$5.08**	$6.13 *
3099	Other Metal Fabricating Industries n.e.c.	**$5.08**	$6.13 *

AUTOMOTIVE & OTHER MACHINERY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3192	Construction Mining & Handling Machinery	**$5.08**	$6.13 *
3194	Turbine & Power Transmission Equipment	**$5.08**	$6.13 *
3199	Other Machinery & Equipment Industries, n.e.c.	**$5.08**	$6.13 *
3240	Automobile Body Industries	**$5.08**	$5.08
3241	Truck & Bus Body Industry	**$5.08**	$5.08
3243	Non-commercial Trailer Industry	**$5.08**	$5.08
3244	Mobile Home Industry	**$5.08**	$5.08
3251	Motor Vehicle Engine & Engine Parts Industry	**$5.08**	$6.13 *

SHIPS & OIL RIGS — CONSTRUCTION & REPAIR

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3271	Shipbuilding & Repair Industry (including Oil Rigs)	**$7.43**	$7.43

BOATBUILDING — WOODEN/FIBERGLASS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3281	Boatbuilding & Repair Industry — Wooden/Fiberglass	**$7.33**	$5.36 *

CLAY, GLASS, CONCRETE & PAVING PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3511	Domestic Clay Products Industry	**$4.16**	$4.16
3512	Imported Clay Products Industry	**$4.16**	$4.16
3521	Cement Industry	**$4.16**	$4.16
3540	Concrete Products	**$4.16**	$4.16

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CLAY, GLASS, CONCRETE & PAVING PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3542	Structural Concrete Products Industry	**$4.16**	$4.16
3549	Miscellaneous Concrete Products Industry	**$4.16**	$4.16
3551	Ready-mix Concrete Industry	**$4.16**	$4.16
3593	Gypsum Products Industry	**$4.16**	$4.16
3699	Asphalt	**$4.16**	$4.16

PETROLEUM PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3611	Petroleum Products (excluding Lubricating Oil & Grease)	**$2.11**	$2.69 *

PAINT & VARNISH INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3751	Paint & Varnish Industry	**$21.20**	$4.43 *

OTHER MANUFACTURING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
1821	Wool Yarn & Woven Cloth Industry	**$2.14**	$1.25 *
1829	Other Spun Yarn & Woven Cloth Industries	**$2.14**	$1.25 *
1831	Broad Knitted Fabric Industry	**$2.14**	$1.25 *
1931	Canvas & Related Products Industry	**$2.14**	$1.25 *
1993	Household Products of Textile Materials Industry	**$2.14**	$1.25 *
1999	Other Textile Products Industries n.e.c.	**$2.14**	$1.25 *
2431	Men's & Boy's Coat Industry	**$2.14**	$1.25 *
2441	Women's Coat & Jacket Industry	**$2.14**	$1.25 *
2445	Women's Clothing Contractors	**$2.14**	$1.25 *
2451	Children's Clothing Industry	**$2.14**	$1.25 *
2492	Occupational Clothing Industry	**$2.14**	$1.25 *
2499	Other Clothing & Apparel Industries n.e.c.	**$2.14**	$1.25 *
3350	Electronic Equipment Industries	**$2.14**	$1.25 *
3351	Telecommunication Equipment Industry	**$2.14**	$1.25 *
3352	Electronic Parts & Components Industry	**$2.14**	$1.25 *
3359	Other Electronic Equipment Industries	**$2.14**	$1.25 *
3711	Industrial Inorganic Chemicals n.e.c.	**$2.14**	$3.60 *
3712	Industrial Organic Chemicals n.e.c.	**$2.14**	$3.60 *
3721	Chemical Fertilizer Industry	**$2.14**	$3.60 *
3722	Mixed Fertilizer Industry	**$2.14**	$3.60 *

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OTHER MANUFACTURING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
3761	Soap & Cleaning Compounds Industry	**$2.14**	$3.69 *
3911	Indicating & Recording Instruments Industry	**$2.14**	$1.25 *
3912	Other Instruments & Related Products	**$2.14**	$1.25 *
3914	Ophthalmic Goods Industry	**$2.14**	$1.25 *
3931	Sporting Goods Industry	**$2.14**	$3.15 *
3932	Toys & Games Industry	**$2.14**	$3.15 *
3971	Sign & Display Industry	**$2.14**	$4.63 *
3991	Broom, Brush & Mop Industry	**$2.14**	$3.86 *
3994	Musical Instruments & Sound Recording	**$2.14**	$3.86 *
3999	Other Manufactured Products Industries, n.e.c.	**$2.14**	$1.25 *

BUILDING, DEVELOPING & GENERAL CONTRACTING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4011	Single Family Housing	**$7.26**	$7.20 *
4012	Apartment & Other Multiple Housing	**$7.26**	$7.20 *
4013	Residential Renovation	**$7.26**	$7.20 *
4020	Non-residential Building	**$7.26**	$7.20 *
4021	Manufacturing & Light Industrial Building	**$7.26**	$7.20 *
4022	Commercial Building	**$7.26**	$7.20 *
4023	Institutional Building	**$7.26**	$7.20 *
4411	Project Management, Construction	**$7.26**	$7.20 *
4491	Land Developers	**$7.26**	$6.96 *

INDUSTRIAL & HEAVY CONSTRUCTION & SITE WORK

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4111	Power Plants (except Hydroelectric)	**$5.29**	$9.60 *
4120	Highway & Heavy Construction	**$5.29**	$5.80 *
4121	Highways, Streets & Bridges	**$5.29**	$5.80 *
4122	Waterworks & Sewage Systems	**$5.29**	$5.80 *
4123	Hydro Power Plants & Related Structures (except Transmission Lines)	**$5.29**	$8.72 *
4124	Power & Telecommunication Transmission Lines	**$5.29**	$8.72 *
4129	Other Heavy Construction	**$5.29**	$9.60 *
4211	Wrecking & Demolition	**$5.29**	$6.00 *
4212	Water Well Drilling	**$5.29**	$5.32 *
4213	Septic System Installation	**$5.29**	$5.80 *
4214	Excavating & Grading	**$5.29**	$5.80 *
4215	Equipment Rental (with Operator)	**$5.29**	$5.80 *

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INDUSTRIAL & HEAVY CONSTRUCTION & SITE WORK

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4216	Asphalt Paving	**$5.29**	$5.80 *
4217	Fencing Installation	**$5.29**	$6.00 *
4219	Other Site Work	**$5.29**	$5.80 *
4591	Highway, Street & Bridge Maintenance Industry	**$5.29**	$5.80 *

STRUCTURAL & RELATED WORK

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4221	Piledriving Work	**$10.89**	$10.89
4222	Form Work	**$10.89**	$7.20 *
4223	Steel Reinforcing	**$10.89**	$7.20 *
4224	Concrete Pouring & Finishing	**$10.89**	$7.20 *
4226	Rough & Framing Carpentry	**$10.89**	$7.20 *
4227	Structural Steel Erection	**$10.89**	$10.89
4229	Other Structural & Related Work	**$10.89**	$10.89

EXTERIOR CLOSE-IN WORK

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4231	Masonry Work	**$5.12**	$6.00 *
4232	Siding Work	**$5.12**	$6.00 *
4233	Glass & Glazing Work	**$5.12**	$5.12
4234	Insulation Work	**$5.12**	$5.12

ROOFING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4235	Roof Shingling	**$15.91**	$7.20 *
4236	Sheet Metal & Built-Up Roofing	**$15.91**	$7.20 *

PLUMBING, HEATING & AIR CONDITIONING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4240	Plumbing, Heating & Air Condition Work	**$4.60**	$4.60
4241	Plumbing	**$4.60**	$4.60
4242	Dry Heating & Gas Piping Work	**$4.60**	$4.60
4243	Wet Heating & Air Conditioning Work	**$4.60**	$4.60
4244	Sheet Metal & Other Duct Work	**$4.60**	$4.60

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MECHANICAL SPECIALTY WORK

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4251	Process Piping Work	**$6.12**	$4.66 *
4252	Automatic Sprinkler System Installation	**$6.12**	$4.66 *
4253	Commercial Refrigeration Work	**$6.12**	$4.96 *
4255	Millwright & Rigging Work	**$6.12**	$4.96 *
4259	Other Mechanical Specialty Work	**$6.12**	$4.96 *

ELECTRICAL WORK

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4261	Electrical Work	**$3.18**	$4.83 *

INTERIOR FINISHING & OTHER TRADES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4270	Interior & finishing work	**$6.84**	$5.46 *
4271	Plastering & Stucco Work	**$6.84**	$5.46 *
4272	Drywall Work	**$6.84**	$5.46 *
4274	Finish Carpentry	**$6.84**	$5.46 *
4275	Painting & Decorating Work	**$6.84**	$5.46 *
4276	Terrazzo & Tile Work	**$6.84**	$5.46 *
4277	Hardwood Flooring Installation	**$6.84**	$5.46 *
4278	Resilient Flooring & Carpet Work	**$6.84**	$5.46 *
4291	Elevator & Escalator Installation	**$6.84**	$4.96 *
4293	Residential Swimming Pool Installation	**$6.84**	$6.84
4299	Other Trade Work n.e.c.	**$6.84**	$6.84

AIR & RAILWAY TRANSPORTATION

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4510	Air Transport	**$1.10**	$1.71 *
4511	Scheduled Air Transport Industry	**$1.10**	$1.71 *
4512	Non-scheduled Air Transport, Chartered, Industry	**$1.10**	$1.71 *
4513	Non-scheduled Air Transport, Specialty, Industry	**$1.10**	$1.71 *
4522	Aircraft Rental Industry	**$1.10**	$1.71 *
4529	Other Service Industries Incidental to Air Transport	**$1.10**	$1.71 *
4530	Railway Transport	**$1.10**	$1.48 *

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AIRPORT OPERATIONS INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4521	Airport Operations Industry	**$6.73**	$3.86 *

AIRCRAFT SERVICING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4523	Aircraft Servicing Industry	**$3.13**	$2.03 *

WATER TRANSPORTATION

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4540	Water Transport	**$3.42**	$3.68 *
4541	Freight & Passenger Water Transport Industry	**$3.42**	$3.68 *
4542	Ferry Industry	**$3.42**	$3.68 *
4544	Ship Chartering Industry	**$3.42**	$3.68 *
4549	Other Water Transport Industries	**$3.42**	$3.68 *
4554	Piloting Service, Water Transport Industry	**$3.42**	$3.68 *
4555	Marine Shipping Agencies Industry	**$3.42**	$3.68 *

SERVICES INCIDENTAL TO WATER TRANSPORTATION

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4543	Marine Towing Industry	**$7.97**	$4.42 *
4550	Water Transport Service Industries	**$7.97**	$12.70*
4551	Marine Cargo Handling Industry	**$7.97**	$12.70*
4559	Other Service Incidental to Water Transport	**$7.97**	$12.70*
8264	Commercial Diving	**$7.97**	$8.88 *

GENERAL TRUCKING & WAREHOUSING (INCLUDING WASTE DISPOSAL)

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4560	Truck Transport	**$5.88**	$7.81 *
4561	General Freight Trucking Industry	**$5.88**	$7.81 *
4562	Used Goods Moving & Storage Industry	**$5.88**	$7.81 *
4569	Other Truck Transport Industries	**$5.88**	$7.81 *
4791	Refrigerated Warehousing Industry	**$5.88**	$3.64 *
4799	Other Storage & Warehousing Industries n.e.c.	**$5.88**	$7.81 *
4999	Other Utility Industries (including garbage/waste) n.e.c.	**$5.88**	$7.81 *

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BULK DRY MATERIALS & LIQUIDS TRUCKING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4563	Beverages, Dairy & Bakery Products Trucking Industry	**$3.48**	$2.99 *
4564	Bulk Liquids Trucking Industry	**$3.48**	$3.48

OTHER TRANSPORTATION INCLUDING DRIVER TRAINING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4571	Urban Transit Systems Industry	**$2.36**	$2.36
4572	Interurban & Rural Transit Systems Industry	**$2.36**	$2.62 *
4573	School Bus Operations Industry	**$2.36**	$2.62 *
4574	Charter & Sightseeing Bus Services Industry	**$2.36**	$2.62 *
4575	Limousine Service to Airports & Stations	**$2.36**	$2.62 *
4581	Taxicab Industry	**$2.36**	$2.62 *
4589	Other Transportation Industries n.e.c.	**$2.36**	$2.62 *
4592	Freight Forwarding Industry	**$2.36**	$2.62 *
4599	Other Service Industries Incidental to Transportation n.e.c.	**$2.36**	$7.81 *
8599	Driver Training	**$2.36**	$2.62 *

CABLE TELEVISION INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4814	Cable Television Industry	**$1.77**	$0.96 *

OTHER COMMUNICATION INDUSTRIES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4810	Broadcasting	**$0.59**	$0.76 *
4811	Radio Broadcasting Industry	**$0.59**	$0.76 *
4812	Television Broadcasting Industry	**$0.59**	$0.76 *
4813	Combined Radio & Television Broadcasting	**$0.59**	$0.76 *
4821	Telecommunication Carriers Industry	**$0.59**	$0.76 *

COURIER SERVICE INDUSTRY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4842	Courier Service Industry	**$6.12**	$3.14 *

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OTHER UTILITY INDUSTRIES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
4911	Electric Power Systems Industry	**$0.72**	$0.96 *
4931	Water Systems Industry	**$0.72**	$2.62 *

WHOLESALE FOODS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5211	Confectionery, Wholesale	**$4.49**	$1.57 *
5212	Frozen Foods (Packaged), Wholesale	**$4.49**	$3.64 *
5214	Poultry & Eggs, Wholesale	**$4.49**	$3.64 *
5215	Fish & Seafood, Wholesale	**$4.49**	$3.64 *
5216	Fresh Fruit & Vegetables, Wholesale	**$4.49**	$3.64 *
5217	Meat & Meat Products, Wholesale	**$4.49**	$3.64 *
5219	Other Foods, Wholesale	**$4.49**	$3.64 *

WHOLESALE BEVERAGES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5221	Beverages, Wholesale	**$2.87**	$3.03 *

WHOLESALE BUILDING MATERIALS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5621	Hardware, Wholesale	**$2.81**	$2.02 *
5622	Plumbing, Heating & Air Conditioning Equipment Supplies Wholesale	**$2.81**	$2.02 *
5631	Lumber, Plywood & Millwork, Wholesale	**$2.81**	$2.81
5639	Other Building Materials, Wholesale	**$2.81**	$2.81

WHOLESALE MACHINERY, EQUIPMENT & SUPPLIES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5711	Farm Machinery, Equipment & Supplies, Wholesale	**$0.91**	$2.42 *
5721	Construction & Forestry Machinery, Equipment & Supplies, Wholesale	**$0.91**	$2.42 *
5722	Mining Machinery, Equipment & Supplies Wholesale	**$0.91**	$2.42 *
5731	Industrial Machinery, Equipment & Supplies, Wholesale	**$0.91**	$1.68 *
5741	Electrical Wiring Supplies & Electrical Construction Material, Wholesale	**$0.91**	$1.68 *
5743	Electronic Machinery Equipment & Supplies, Wholesale	**$0.91**	$1.68 *
5749	Other Electrical Machinery, Equipment & Supplies, Wholesale	**$0.91**	$1.68 *
5791	Office & Store Machinery Equipment & Supplies, Wholesale	**$0.91**	$1.68 *

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WHOLESALE MACHINERY, EQUIPMENT & SUPPLIES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5792	Service Machinery, Equipment & Supplies, Wholesale	**$0.91**	$1.68 *
5793	Professional Machinery, Equipment & Supplies, Wholesale	**$0.91**	$1.68 *
5799	Other Machinery, Equipment & Supplies n.e.c., Wholesale	**$0.91**	$1.68 *

WASTE MATERIALS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5911	Automobile Wrecking	**$9.89**	$4.66 *
5919	Other Waste Materials	**$9.89**	$7.34 *

OTHER WHOLESALE PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5111	Petroleum Products, Wholesale	**$1.47**	$1.68 *
5231	Drugs, Wholesale	**$1.47**	$1.47
5232	Toilet Soaps & Preparations, Wholesale	**$1.47**	$1.47
5241	Tobacco Products, Wholesale	**$1.47**	$1.47
5312	Women's, Misses' & Children's Outerwear, Wholesale	**$1.47**	$1.47
5314	Footwear, Wholesale	**$1.47**	$1.47
5321	Piece Goods, Wholesale	**$1.47**	$1.47
5329	Notions & Other Dry Goods, Wholesale	**$1.47**	$1.47
5412	Electronic Household Appliances, Wholesale	**$1.47**	$1.68 *
5421	Household Furniture, Wholesale	**$1.47**	$1.68 *
5432	Floor Coverings, Wholesale	**$1.47**	$1.68 *
5439	Other Household Furnishings, Wholesale	**$1.47**	$1.47
5512	Trucks & Buses, Wholesale	**$1.47**	$2.02 *
5519	Other Motor Vehicles & Trailers, Wholesale	**$1.47**	$2.02 *
5521	Tires & Tubes, Wholesale	**$1.47**	$1.68 *
5529	Other Motor Vehicle Parts & Accessories, Wholesale	**$1.47**	$1.68 *
5612	Other Iron & Steel Products, Wholesale	**$1.47**	$1.68 *
5619	Combination Metal & Metal Products, Wholesale	**$1.47**	$1.68 *
5922	Stationery & Office Supplies, Wholesale	**$1.47**	$1.47
5929	Other Paper & Paper Products, Wholesale	**$1.47**	$1.47
5939	Agricultural Chemical & Other Farm Supplies, Wholesale	**$1.47**	$1.68 *
5941	Toys, Novelties & Fireworks, Wholesale	**$1.47**	$1.47
5942	Amusement & Sporting Goods, Wholesale	**$1.47**	$1.47
5952	Musical Instruments & Accessories, Wholesale	**$1.47**	$1.47
5961	Jewellery & Watches, Wholesale	**$1.47**	$1.47
5981	General Merchandise, Wholesale	**$1.47**	$1.47

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OTHER WHOLESALE PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
5991	Books, Periodicals & Newspapers, Wholesale	**$1.47**	$1.47
5992	Second-Hand Goods, Wholesale (except Machinery & Automotive)	**$1.47**	$1.47

SUPERMARKETS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6011	Supermarkets	**$5.54**	$3.64 *

GROCERY & GENERAL STORES (EXCEPT SUPERMARKETS)

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6012	Convenience/Grocery Stores (except Supermarkets)	**$2.37**	$1.57 *
6412	General Stores	**$2.37**	$1.57 *
6413	Other General Merchandise Stores	**$2.37**	$1.57 *

RETAIL CONSUMER PRODUCTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6021	Liquor Stores	**$1.58**	$1.57 *
6022	Wine Stores	**$1.58**	$1.57 *
6023	Beer Stores	**$1.58**	$1.57 *
6031	Pharmacies	**$1.58**	$1.57 *
6032	Patent Medicine & Toiletries Stores	**$1.58**	$1.57 *
6111	Shoe Stores	**$1.58**	$1.57 *
6121	Men's Clothing Stores	**$1.58**	$1.57 *
6131	Women's Clothing Stores	**$1.58**	$1.57 *
6141	Children's Clothing Stores	**$1.58**	$1.57 *
6151	Fabric & Yarn Stores	**$1.58**	$1.57 *

HOUSEHOLD FURNISHING & APPLIANCE STORES & REPAIR SHOPS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6211	Household Furniture Stores (with Appliances & Furnishings)	**$3.76**	$2.02 *
6212	Household Furniture Stores (without Appliances & Furnishings)	**$3.76**	$2.02 *
6213	Furniture Refinishing & Repair Shops	**$3.76**	$3.86 *
6231	Floor Covering Stores	**$3.76**	$2.02 *
6239	Other Household Furnishings Stores	**$3.76**	$1.57 *

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AUTOMOBILE DEALERS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6311	Automobile (New) Dealers	**$1.94**	$2.02 *
6312	Automobile (Used) Dealers	**$1.94**	$2.02 *

GASOLINE STATIONS & CAR WASHES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6331	Gasoline Stations	**$2.56**	$1.57 *
6391	Car Washes	**$2.56**	$2.42 *

MOTOR VEHICLE & ELECTRIC MOTOR REPAIR SHOPS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6351	Garages (General Repairs)	**$5.18**	$4.66 *
6352	Paint & Body Repair Shops	**$5.18**	$4.66 *
6353	Muffler Replacement Shops	**$5.18**	$4.66 *
6354	Motor Vehicle Glass Replacement Shops	**$5.18**	$4.66 *
6355	Motor Vehicle Transmission Repair Shops	**$5.18**	$4.66 *
6359	Other Motor Vehicle Repair Shops	**$5.18**	$4.66 *
6399	Other Motor Vehicle Services n.e.c.	**$5.18**	$4.66 *
9941	Electric Motor Repair	**$5.18**	$4.66 *

RECREATIONAL VEHICLES, AUTOMOTIVE PARTS & HARDWARE STORES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6321	Motor Home & Travel Trailer Dealers	**$3.87**	$2.42 *
6322	Boats, Outboard Motors & Boating Accessories Dealers	**$3.87**	$2.42 *
6323	Motorcycle & Snowmobile Dealers	**$3.87**	$2.42 *
6329	Other Recreational Vehicle Dealers	**$3.87**	$2.42 *
6341	Home & Auto Supply Stores	**$3.87**	$2.02 *
6342	Tire, Battery, Parts & Accessories Stores	**$3.87**	$2.02 *
6531	Hardware Stores	**$3.87**	$2.02 *

DEPARTMENT STORES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
6411	Department Stores	**$3.38**	$2.30 *

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OTHER RETAIL STORES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0162	Greenhouse Products	**$0.90**	$1.31 *
2699	Other Furniture & Fixture Industries n.e.c. (including Custom Framing)	**$0.90**	$3.15 *
6221	Appliance, TV, Radio & Stereo Stores	**$0.90**	$1.68 *
6222	Television, Radio & Stereo Stores	**$0.90**	$1.31 *
6223	Appliance, TV, Radio & Stereo Repair Shops	**$0.90**	$1.70 *
6232	Drapery Stores	**$0.90**	$1.31 *
6511	Book & Stationery Stores	**$0.90**	$1.31 *
6521	Florist Shops	**$0.90**	$1.31 *
6522	Lawn & Garden Centres	**$0.90**	$1.31 *
6532	Paint, Glass & Wallpaper Stores	**$0.90**	$1.31 *
6541	Sporting Goods Stores	**$0.90**	$1.31 *
6542	Bicycle Shops	**$0.90**	$1.70 *
6551	Musical Instrument Stores	**$0.90**	$1.31 *
6552	Record & Tape Stores	**$0.90**	$1.31 *
6561	Jewellery Stores	**$0.90**	$1.31 *
6562	Watch & Jewellery Repair Shops	**$0.90**	$1.31 *
6571	Camera & Photographic Supply Stores	**$0.90**	$1.31 *
6581	Toy & Hobby Stores	**$0.90**	$1.31 *
6582	Gift, Novelty & Souvenir Stores	**$0.90**	$1.31 *
6591	Second-Hand Merchandise Stores n.e.c.	**$0.90**	$1.31 *
6592	Opticians Shops	**$0.90**	$1.31 *
6593	Art Galleries & Artists Supply Stores	**$0.90**	$1.31 *
6594	Luggage & Leather Goods Stores	**$0.90**	$1.31 *
6595	Monument & Tombstone Dealers	**$0.90**	$1.68 *
6596	Pet Stores	**$0.90**	$1.31 *
6597	Coin & Stamp Dealers	**$0.90**	$1.31 *
6599	Other Retail Stores n.e.c.	**$0.90**	$1.31 *
6911	Vending Machine Operators	**$0.90**	$1.31 *
6921	Direct Sellers	**$0.90**	$0.61 *
9612	Motion Picture & Video Distribution (including Video Rental Stores)	**$0.90**	$1.31 *

FINANCE & INSURANCE

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
7021	Chartered Banks	**$0.51**	$0.51
7029	Other Banking-Type Intermediaries	**$0.51**	$0.51
7041	Deposit Accepting Mortgage Companies (except Co-operatives)	**$0.51**	$0.51
7051	Local Credit Unions	**$0.51**	$0.51
7111	Consumer Loan Companies	**$0.51**	$0.51

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FINANCE & INSURANCE

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
7129	Other Business Financing Companies	**$0.51**	$0.51
7213	Segregated Funds	**$0.51**	$0.51
7214	Investment Companies	**$0.51**	$0.51
7215	Holding Companies	**$0.51**	$0.51
7221	Mortgage Investment Companies	**$0.51**	$0.51
7339	Other Property & Casualty Insurers	**$0.51**	$0.51
7411	Investment Dealers	**$0.51**	$0.51
7412	Stock Brokers	**$0.51**	$0.51
7413	Commodity Brokers	**$0.51**	$0.51
7421	Mortgage Brokers	**$0.51**	$0.51
7611	Insurance & Real Estate Agencies	**$0.51**	$0.51

REAL ESTATE OPERATORS & SECURITY

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
7511	Operators of Residential Buildings & Dwellings	**$2.83**	$3.23 *
7512	Operators of Non-residential Buildings	**$2.83**	$3.23 *
7599	Other Real Estate Operators	**$2.83**	$3.23 *
7791	Security & Investigation Services	**$2.83**	$1.91 *

ACCOUNTING, LEGAL & TECHNICAL SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
7721	Computer Services	**$0.61**	$0.61
7722	Computer Equipment Maintenance & Repair	**$0.61**	$1.70 *
7731	Offices of Chartered & Certified Accountants	**$0.61**	$0.61
7739	Other Accounting & Bookkeeping Services	**$0.61**	$0.61
7741	Advertising Agencies	**$0.61**	$0.61
7742	Media Representatives	**$0.61**	$0.61
7749	Other Advertising Services	**$0.61**	$0.61
7751	Offices of Architects	**$0.61**	$0.69 *
7752	Offices of Engineers	**$0.61**	$0.69 *
7759	Other Scientific & Technical Services	**$0.61**	$0.69 *
7761	Offices of Lawyers & Notaries	**$0.61**	$0.61
7771	Management Consulting Services	**$0.61**	$0.61

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OTHER BUSINESS SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
7710	Employment agencies & personnel suppliers	**$0.80**	$0.61 *
7711	Employment Agencies	**$0.80**	$0.61 *
7712	Personnel Suppliers	**$0.80**	$0.61 *
7792	Credit Bureau Services	**$0.80**	$0.61 *
7793	Collection Agencies	**$0.80**	$0.61 *
7794	Customs Brokers	**$0.80**	$0.61 *
7795	Telephone Answering Services	**$0.80**	$0.61 *
7799	Other Business Services n.e.c.	**$0.80**	$0.61 *

FACTORY FREEZER TRAWLERS & FISH MONITORING

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8171	Factory Freezer Trawlers	**$5.13**	$6.20 *
8172	Observation & Monitoring of Fishing Vessels	**$5.13**	$5.13

VOLUNTEER FIREFIGHTERS & AMBULANCE DRIVERS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8224	Volunteer Firefighters & Ambulance Drivers (per operator)	**$29.93**	$29.93

FEDERAL & PROVINCIAL GOVERNMENT FUNDED PROJECTS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8175	Federal Government Funded Projects	**$3.23**	$4.08 *
8275	Provincial Government Funded Projects	**$3.23**	$4.08 *

PROVINCIAL & MUNICIPAL GOVERNMENT SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8274	Housing Administration	**$2.52**	$3.22 *
8300	Local Government Services — Municipalities	**$2.52**	$2.62 *

ELEMENTARY & SECONDARY EDUCATION

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8511	Elementary & Secondary Education	**$4.10**	$3.86 *

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OTHER EDUCATIONAL SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8521	Post-Secondary Non-university Education	**$0.51**	$0.51
8531	University Education	**$0.51**	$0.51
8541	Library Services	**$0.51**	$0.51
8551	Museums & Archives	**$0.51**	$0.51

HOSPITALS & AMBULANCE SERVICE

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8611	General Hospitals	**$3.34**	$4.36 *
8631	Ambulance Services	**$3.34**	$3.14 *

HOMES FOR NURSING CARE

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8621	Homes for Nursing Care	**$7.37**	$7.65 *

OTHER INSTITUTIONAL HEALTH & SOCIAL SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8622	Personal Care Homes	**$8.76**	$7.50 *
8624	Homes for Mentally Handicapped &/or Disabled	**$8.76**	$7.50 *
8625	Homes for Emotionally Disturbed Children	**$8.76**	$3.88 *
8626	Homes for Alcohol/Drug Addicts	**$8.76**	$3.88 *
8629	Other Institutional Health & Social Services n.e.c.	**$8.76**	$3.88 *

HOME CARE & HOME-MAKER SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8634	Home Care Services (including Home Nursing)	**$10.59**	$7.50 *
8645	Home-Maker Services	**$10.59**	$7.50 *

CHILD DAY-CARE & NURSERY SCHOOL SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8641	Child Day-Care & Nursery School Services	**$4.18**	$0.61 *

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OFFICES OF HEALTH & SOCIAL SERVICES PRACTITIONERS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
8632	Drug Addiction & Alcoholism Treatment	**$1.00**	$1.27 *
8635	Public Health Clinics/Community Health Centers	**$1.00**	$6.25 *
8639	Other Non-institutional Health Services	**$1.00**	$1.27 *
8643	Family Planning Services	**$1.00**	$0.61 *
8647	Social Rehabilitation Services	**$1.00**	$0.61 *
8649	Other Non-institutional Social Services	**$1.00**	$6.25 *
8651	Offices of Physicians, General Practice	**$1.00**	$0.61 *
8652	Offices of Physicians & Surgeons, Specialists	**$1.00**	$0.61 *
8653	Offices of Dentists, General Practice	**$1.00**	$0.61 *
8654	Offices of Dentists, Specialists	**$1.00**	$0.61 *
8661	Offices of Chiropractors & Osteopaths	**$1.00**	$1.27 *
8662	Offices of Nurses, Registered	**$1.00**	$1.27 *
8665	Offices of Physio/Occupational Therapists	**$1.00**	$1.27 *
8666	Offices of Optometrists	**$1.00**	$0.61 *
8671	Offices of Psychologists	**$1.00**	$0.61 *
8685	Blood Bank Laboratories	**$1.00**	$1.27 *
8691	Health Care & Public Safety Promotion Associations & Agencies	**$1.00**	$0.61 *
8694	Social Service Planning & Advocacy Agencies	**$1.00**	$0.61 *
8699	Other Health & Social Service	**$1.00**	$0.61 *

ACCOMMODATION SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9110	Hotels & Motels	**$3.80**	$3.80
9111	Hotels & Motor Hotels	**$3.80**	$3.80
9112	Motels	**$3.80**	$3.80
9113	Tourist Courts & Cabins	**$3.80**	$3.80
9114	Guest Houses & Tourist Homes	**$3.80**	$3.80
9121	Lodging Houses & Residential Clubs	**$3.80**	$3.80
9131	Camping Grounds & Travel Trailer Parks	**$3.80**	$2.26 *
9141	Outfitters (Hunting & Fishing Camps)	**$3.80**	$3.60 *
9149	Other Recreation & Vacation Camps	**$3.80**	$2.26 *

FOOD & BEVERAGE SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9210	Food Services	**$3.48**	$3.48
9211	Restaurants, Licensed	**$3.48**	$3.48
9212	Restaurants, Unlicensed (including Drive-Ins)	**$3.48**	$3.48

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FOOD & BEVERAGE SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9213	Take-Out Food Services	**$3.48**	$3.48
9214	Caterers	**$3.48**	$3.48
9221	Taverns, Bars & Night Clubs	**$3.48**	$3.48

AMUSEMENT & RECREATION

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9610	Audio & Video Production & Distribution	**$2.56**	$0.96 *
9611	Motion Picture & Video Production	**$2.56**	$0.96 *
9614	Sound Recording Services	**$2.56**	$0.96 *
9619	Other Motion Picture, Audio & Video Services	**$2.56**	$0.96 *
9621	Regular Motion Picture Theatres	**$2.56**	$0.96 *
9631	Entertainment Production Companies & Artists	**$2.56**	$0.96 *
9639	Other Theatrical & Staged Entertainment Services	**$2.56**	$0.96 *
9641	Professional Sports Clubs	**$2.56**	$2.26 *
9644	Other Race Tracks	**$2.56**	$2.26 *
9651	Golf Courses	**$2.56**	$2.26 *
9652	Curling Clubs	**$2.56**	$2.26 *
9653	Skiing Facilities	**$2.56**	$2.26 *
9659	Other Sports & Recreation Clubs	**$2.56**	$2.26 *
9661	Gambling Operations	**$2.56**	$2.26 *
9691	Bowling Alleys & Billiard Parlours	**$2.56**	$2.26 *
9692	Amusement Park, Carnival & Circus Operations	**$2.56**	$2.26 *
9693	Dance Halls, Studios & Schools	**$2.56**	$2.26 *
9694	Coin-Operated Amusement Services	**$2.56**	$2.26 *
9695	Roller Skating Facilities	**$2.56**	$2.26 *
9699	Other Amusement & Recreational Services	**$2.56**	$2.26 *

PERSONAL & HOUSEHOLD SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9711	Barber Shops	**$3.13**	$0.83 *
9712	Beauty Shops	**$3.13**	$0.83 *
9713	Combination Barber & Beauty Shops	**$3.13**	$0.83 *
9721	Power Laundries &/or Dry Cleaners	**$3.13**	$3.13
9722	Distributors &/or Agents for Dry Cleaners	**$3.13**	$3.13
9723	Self-Serve Laundries &/or Dry Cleaners	**$3.13**	$3.13
9724	Valet Services, Pressing &/or Repair	**$3.13**	$1.57 *
9729	Other Laundry & Dry Cleaning Services	**$3.13**	$3.13

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MEMBER ORGANIZATIONS, TRAVEL & OTHER SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9811	Religious Organizations	**$0.70**	$0.61 *
9821	Business Associations	**$0.70**	$0.61 *
9831	Professional Health & Social Service Membership Associations	**$0.70**	$0.61 *
9839	Other Professional Membership Associations	**$0.70**	$0.61 *
9841	Labour Organizations	**$0.70**	$0.61 *
9851	Political Organizations	**$0.70**	$0.61 *
9861	Civic & Fraternal Organizations	**$0.70**	$0.61 *
9921	Automobile & Truck Rental & Leasing Services	**$0.70**	$1.27 *
9961	Ticket & Travel Agencies	**$0.70**	$0.61 *
9962	Tour Wholesalers & Operators	**$0.70**	$3.00 *
9991	Parking Lots & Parking Garages	**$0.70**	$1.59 *

SERVICES TO BUILDINGS & DWELLINGS

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9696	Grounds Maintenance	**$4.08**	$1.92 *
9726	Carpet Cleaning	**$4.08**	$3.86 *
9951	Disinfecting & Exterminating Services	**$4.08**	$3.86 *
9952	Window Cleaning Services	**$4.08**	$4.55 *
9953	Janitorial Services	**$4.08**	$3.86 *
9959	Other Services to Buildings & Dwellings	**$4.08**	$4.08

MISCELLANEOUS SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
0211	Veterinary Services	**$1.76**	$0.54 *
0219	Other Services Incidental to Livestock	**$1.76**	$0.54 *
0221	Soil Preparation, Planting & Cultivating Services	**$1.76**	$2.65 *
0222	Crop Dusting & Spraying Services	**$1.76**	$1.76
0239	Other Services Incidental to Agriculture n.e.c.	**$1.76**	$0.89 *
0321	Services Incidental to Fishing	**$1.76**	$4.20 *
4552	Harbour & Port Operation Industry	**$1.76**	$1.76
9731	Funeral Homes	**$1.76**	$1.76
9732	Cemeteries & Crematoria	**$1.76**	$1.76
9741	Private Households	**$1.76**	$6.00 *
9791	Shoe Repair	**$1.76**	$1.76
9799	Other Personal & Household Services n.e.c.	**$1.76**	$1.57 *
9911	Industrial Machinery & Equipment Rental & Leasing	**$1.76**	$1.52 *
9912	Audio-Visual Equipment Rental & Leasing	**$1.76**	$1.57 *

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MISCELLANEOUS SERVICES

Newfoundland Industry Classification		*Calculated Rate*	*2002 Base Rate*
9919	Other Machinery & Equipment Rental & Leasing	**$1.76**	$1.76
9931	Photographers	**$1.76**	$1.57 *
9949	Other Repair Services n.e.c.	**$1.76**	$1.76

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Does the Commission have investigators?

The Commission introduced an Investigation Policy in 1995. Investigators ensure everyone who is part of the system uses it fairly; this includes employers, workers, staff and health care providers. If you have any concerns about abuse, you should contact the General Counsel at 778-1222.

For information regarding the following employer topics please call:

Certificates of Clearance ..... (709) 778-1198

Coverage, Out-of-Province & Students ..... (709) 778-1209

Employer Payroll Statements,
Invoices & Statements ..... (709) 778-1140/1141

Failure to Report Injury Penalties ..... (709) 778-1177

Fishing & Logging ..... (709) 778-1137

Optional Personal Coverage ..... (709) 778-1141/1140

Payments/Account Balances ..... (709) 778-1125/1254

Payroll Audits ..... (709) 778-1137

Rates
Base Rates & Classifications ..... (709) 778-1189
Experience Rating ..... (709) 778-1211

Registration ..... (709) 778-1307

Management
Director of Assessments ..... (709) 778-1139
Manager of Field Services ..... (709) 778-1142
Manager of Assessments ..... (709) 778-1209

Assessment Services:
e-mail: khutchings@whscc.nf.ca

WORKPLACE HEALTH, SAFETY AND COMPENSATION COMMISSION

St. John's
146-148 Forest Road
P.O. Box 9000
St. John's, NF
A1A 3B8
Telephone (709) 778-1000
Fax (709) 778-1110 (Assessment Services)
Fax (709) 778-1302 (Compensation Services)
Toll Free 1-800-563-9000

Grand Falls-Windsor
26 High Street
P.O. Box 850
Grand Falls-Windsor, NF
A2A 2P7
Telephone (709) 489-1600
Fax (709) 489-1616
Toll Free 1-800-563-3448

Corner Brook
Suite 201, Fortis Towers
4 Herald Avenue, P.O. Box 474
Corner Brook, NF
A2H 6E6
Telephone (709) 637-2700
Fax (709) 639-1018
Toll Free 1-800-563-2772

Web Site
www.whscc.nf.ca